Kwazulu-Natal: Imbabazane(KZN236) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Financial Performance										
Property rates	-	-	1 504	1 800	1 800	1 800	2 983	2 594	3 000	3 400
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	1 663	1 117	1 300	1 300	1 300	409	1 000	1 200	1 500
Transfers recognised - operational	-	28 985	46 306	47 956	48 056	48 056	50 046	60 103	66 207	72 131
Other own revenue	-	200	446	321	321	321	7 454	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	30 847	49 372	51 377	51 477	51 477	60 892	63 697	70 407	77 031
Employee costs	-	12 523	10 756	16 505	14 205	14 205	12 827	18 134	19 948	21 942
Remuneration of councillors	-	-	4 123	4 663	4 663	4 663	4 111	5 129	5 642	6 206
Depreciation & asset impairment	-	-	3 427	2 900	-	-	-	5 000	5 200	5 408
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	35 620	-	-	-
Other expenditure	-	27 763	30 919	27 309	30 769	30 769	10 719	31 334	31 641	36 473
Total Expenditure	-	40 287	49 226	51 377	49 637	49 637	63 277	59 597	62 430	70 030
Surplus/(Deficit)	-	(9 439)	147	-	1 841	1 841	(2 385)	4 100	7 977	7 001
Transfers recognised - capital	-	9 531	-	-	-	-	16 950	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	92	147	-	1 841	1 841	14 565	4 100	7 977	7 001
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	92	147	-	1 841	1 841	14 565	4 100	7 977	7 001
Capital expenditure & funds sources										
Capital expenditure	-	46 738	74 376	17 932	20 420	20 420	13 598	45 531	28 990	29 169
Transfers recognised - capital	-	34 882	74 376	16 459	18 581	18 581	7 895	41 431	21 013	22 168
Public contributions & donations	-	11 254	-	-	-	-	5 702	-	-	-
Borrowing	-	602	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	1 473	1 839	1 839	-	4 100	7 977	7 001
Total sources of capital funds	-	46 738	74 376	17 932	20 420	20 420	13 598	45 531	28 990	29 169
Financial position										
Total current assets	-	12 534	32 125	16 423	16 422	16 422	-	18 161	17 873	16 338
Total non current assets	-	10 000	36 267	25 241	25 241	25 241	-	89 018	110 062	128 663
Total current liabilities	-	964	29 348	265	265	265	-	2 360	2 445	2 529
Total non current liabilities	-	-	1 118	766	766	766	-	2 192	3 069	4 296
Community wealth/Equity	-	21 569	37 926	40 633	40 633	40 633	-	102 627	122 421	138 176
Cash flows										
Net cash from (used) operating	6 594	11 250	10 174	21 306	23 429	23 429	8 309	26 985	28 404	27 330
Net cash from (used) investing	(20 039)	(18 841)	5 550	(17 932)	(20 420)	(20 420)	(20 978)	(45 531)	(28 990)	(29 169)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	9 845	5 228	23 687	4 881	4 516	4 516	11 018	11 526	10 940	9 101
Cash backing/surplus reconciliation										
Cash and investments available	-	18 083	30 573	4 883	16 182	16 182	-	18 394	17 809	15 970
Application of cash and investments	-	(21 895)	55 692	25	375	375	-	1 302	687	477
Balance - surplus (shortfall)	-	39 978	(25 120)	4 858	15 807	15 807	-	17 092	17 122	15 493
Asset management										
Asset register summary (WDV)	-	46 738	74 376	55 511	20 420	20 420	13 598	57 417	52 962	60 435
Depreciation & asset impairment	-	-	3 427	2 900	-	-	-	5 000	5 200	5 408
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Kwazulu-Natal: Imbabazane(KZN236) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Publishe

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue - Standard										
Governance and Administration		-	40 379	49 372	51 377	51 477	51 477	37 094	40 200	42 059
Executive & Council			40 379	49 372	51 377	51 477	51 477	13 500	14 500	17 500
Budget & Treasury Office								15 094	16 700	16 059
Corporate Services								8 500	9 000	8 500
Community and Public Safety		-	-	-	-	-	-	13 603	15 207	16 972
Community & Social Services								13 603	15 207	16 972
Sport And Recreation										
Public Safety										
Housing										
Health										
Economic and Environmental Services		-	-	-	-	-	-	13 000	15 000	18 000
Planning and Development								13 000	15 000	18 000
Road Transport										
Environmental Protection										
Trading Services		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
Other	4									
Total Revenue - Standard	2	-	40 379	49 372	51 377	51 477	51 477	63 697	70 407	77 031
Expenditure - Standard										
Governance and Administration		-	40 287	49 226	51 377	49 637	49 637	35 129	35 537	38 432
Executive & Council			40 287	49 226	51 377	49 637	49 637	13 181	14 347	15 612
Budget & Treasury Office								13 883	13 913	14 893
Corporate Services								8 065	7 276	7 927
Community and Public Safety		-	-	-	-	-	-	13 047	13 173	14 833
Community & Social Services								13 047	13 173	14 833
Sport And Recreation										
Public Safety										
Housing										
Health										
Economic and Environmental Services		-	-	-	-	-	-	11 421	13 720	16 765
Planning and Development								11 421	13 720	16 765
Road Transport										
Environmental Protection										
Trading Services		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
Other	4									
Total Expenditure - Standard	3	-	40 287	49 226	51 377	49 637	49 637	59 597	62 430	70 030
Surplus/(Deficit) for the year		-	92	147	-	1 841	1 841	4 100	7 977	7 001

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Kwazulu-Natal: Imbabazane(KZN236) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue By Source											
Property rates	2	-	-	1 504	1 800	1 800	1 800	2 983	2 594	3 000	3 400
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	97	74	48	48	48	96	-	-	-
Interest earned - external investments		-	1 663	1 117	1 300	1 300	1 300	409	1 000	1 200	1 500
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	28 985	46 306	47 956	48 056	48 056	50 046	60 103	66 207	72 131
Other own revenue	2	-	103	372	273	273	273	2 359	-	-	-
Gains on disposal of PPE		-	-	-	-	-	-	5 000	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	30 847	49 372	51 377	51 477	51 477	60 892	63 697	70 407	77 031
Expenditure By Type											
Employee related costs	2	-	12 523	10 756	16 505	14 205	14 205	12 827	18 134	19 948	21 942
Remuneration of councillors		-	-	4 123	4 663	4 663	4 663	4 111	5 129	5 642	6 206
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2	-	-	3 427	2 900	-	-	-	5 000	5 200	5 408
Finance charges		-	-	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contractes services		-	-	-	-	-	-	298	-	-	-
Transfers and grants		-	-	-	-	-	-	35 620	-	-	-
Other expenditure	4,5	-	27 763	30 919	27 309	30 769	30 769	10 421	31 334	31 641	36 473
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	40 287	49 226	51 377	49 637	49 637	63 277	59 597	62 430	70 030
Surplus/(Deficit)		-	(9 439)	147	-	1 841	1 841	(2 385)	4 100	7 977	7 001
Transfers recognised - capital		-	9 531	-	-	-	-	16 950	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	92	147	-	1 841	1 841	14 565	4 100	7 977	7 001
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	92	147	-	1 841	1 841	14 565	4 100	7 977	7 001
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	92	147	-	1 841	1 841	14 565	4 100	7 977	7 001
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	92	147	-	1 841	1 841	14 565	4 100	7 977	7 001

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

8. All materials not part of 'bulk' e.g road making materials, pipe, cable etc.

Kwazulu-Natal: Imbabazane(KZN236) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure - Standard											
Governance and Administration		-	46 738	74 376	17 932	20 420	20 420	13 598	45 531	28 990	29 169
Executive & Council			46 738	74 376	17 932	20 420	20 420	13 598	45 531	28 990	29 169
Budget & Treasury Office											
Corporate Services											
Community and Public Safety		-	-	-	-	-	-	-	-	-	-
Community & Social Services											
Sport And Recreation											
Public Safety											
Housing											
Health											
Economic and Environmental Services		-	-	-	-	-	-	-	-	-	-
Planning and Development											
Road Transport											
Environmental Protection											
Trading Services		-	-	-	-	-	-	-	-	-	-
Electricity											
Water											
Waste Water Management											
Waste Management											
Other											
Total Capital Expenditure - Standard	3	-	46 738	74 376	17 932	20 420	20 420	13 598	45 531	28 990	29 169
Funded by:											
National Government			34 882	74 376	16 459	18 581	18 581	7 895	23 431	21 013	22 168
Provincial Government									18 000		
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	34 882	74 376	16 459	18 581	18 581	7 895	41 431	21 013	22 168
Public contributions and donations	5		11 254					5 702			
Borrowing	6		602								
Internally generated funds					1 473	1 839	1 839		4 100	7 977	7 001
Total Capital Funding	7	-	46 738	74 376	17 932	20 420	20 420	13 598	45 531	28 990	29 169

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Kwazulu-Natal: Imbabazane(KZN236) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
ASSETS											
Current assets											
Cash			8 083	23 687	4 883	4 882	4 882		11 526	10 941	9 102
Call investment deposits	1			5 000		11 300	11 300		5 000	5 000	5 000
Consumer debtors	1		4 451	2 156		240	240		1 635	1 932	2 236
Other debtors				1 282	240						
Current portion of long-term receivables											
Inventory	2				11 300						
Total current assets		-	12 534	32 125	16 423	16 422	16 422	-	18 161	17 873	16 338
Non current assets											
Long-term receivables									18	18	18
Investments			10 000	1 886					1 868	1 868	1 868
Investment property											
Investment in Associate											
Property, plant and equipment	3			34 382	25 241	25 241	25 241		87 132	108 176	126 777
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	10 000	36 267	25 241	25 241	25 241	-	89 018	110 062	128 663
TOTAL ASSETS		-	22 534	68 393	41 664	41 663	41 663	-	107 179	127 935	145 001
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4		199	29 202	265	265	265		2 360	2 445	2 529
Provisions			766	146							
Total current liabilities		-	964	29 348	265	265	265	-	2 360	2 445	2 529
Non current liabilities											
Borrowing											
Provisions				1 118	766	766	766		2 192	3 069	4 296
Total non current liabilities		-	-	1 118	766	766	766	-	2 192	3 069	4 296
TOTAL LIABILITIES		-	964	30 466	1 031	1 030	1 030	-	4 552	5 514	6 825
NET ASSETS	5	-	21 569	37 926	40 633	40 633	40 633	-	102 627	122 421	138 176
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)			253	11 902	23 290	23 290	23 290		102 627	122 421	138 176
Reserves	4		21 316	26 024	17 343	17 343	17 343				
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	21 569	37 926	40 633	40 633	40 633	-	102 627	122 421	138 176

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Kwazulu-Natal: Imbabazane(KZN236) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		8 127	23 085	446	3 895	2 221	2 221	7 422	2 594	3 000	3 400
Government - operating	1		40 130	46 306	64 414	50 078	50 078	61 093	59 558	65 621	70 292
Government - capital	1					16 459	16 459		23 430	21 013	22 168
Interest				1 117		1 300	1 300		1 000	1 200	1 500
Dividends											
Payments											
Suppliers and employees		(842)	(37 710)	(37 694)	(23 170)	(46 629)	(46 629)	(38 282)	(59 597)	(62 430)	(70 030)
Finance charges		(691)	(14 255)		(23 833)			(21 925)			
Transfers and grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		6 594	11 250	10 174	21 306	23 429	23 429	8 309	26 985	28 404	27 330
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				1 424							
Decrease in non-current debtors											
Decrease in other non-current receivables				1 695							
Decrease (increase) in non-current investments		(18 000)	7 000	2 430							
Payments											
Capital assets		(2 039)	(25 841)		(17 932)	(20 420)	(20 420)	(20 978)	(45 531)	(28 990)	(29 169)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 039)	(18 841)	5 550	(17 932)	(20 420)	(20 420)	(20 978)	(45 531)	(28 990)	(29 169)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		(13 445)	(7 591)	15 724	3 374	3 009	3 009	(12 669)	(18 546)	(586)	(1 839)
Cash/cash equivalents at the year begin:	2	23 290	12 819	7 963	1 507	1 507	1 507	23 687	30 072	11 526	10 940
Cash/cash equivalents at the year end:	2	9 845	5 228	23 687	4 881	4 516	4 516	11 018	11 526	10 940	9 101

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

Kwazulu-Natal: Imbabazane(KZN236) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	urrent year 2010/11			2011/12 Medium Term Revenue & Expenditure		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
CAPITAL EXPENDITURE										
Total New Assets	1	-	46 738	74 376	17 932	20 420	20 420	45 531	28 990	29 169
Infrastructure - Road Transport			17 634	21 530	14 369	14 369	14 369	17 281	21 013	22 168
Infrastructure - Electricity								6 150		
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other			14 614	8 184				18 000		
Infrastructure		-	*32 248*	*29 714*	*14 369*	*14 369*	*14 369*	*41 431*	*21 013*	*22 168*
Community			10 765	14 329	2 000	3 256	3 256	4 100	7 977	7 001
Heritage assets										
Investment properties				3 736						
Other assets	6		3 725	26 597	1 563	2 795	2 795			
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	17 634	21 530	14 369	14 369	14 369	17 281	21 013	22 168
Infrastructure - Electricity		-	-	-	-	-	-	6 150	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	14 614	8 184	-	-	-	18 000	-	-
Infrastructure		-	*32 248*	*29 714*	*14 369*	*14 369*	*14 369*	*41 431*	*21 013*	*22 168*
Community		-	10 765	14 329	2 000	3 256	3 256	4 100	7 977	7 001
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	3 736	-	-	-	-	-	-
Other assets	6	-	3 725	26 597	1 563	2 795	2 795	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	46 738	74 376	17 932	20 420	20 420	45 531	28 990	29 169
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport			17 634	21 530	26 880	14 369	14 369	17 281	21 013	22 168
Infrastructure - Electricity								6 150		
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other			14 614	8 184				18 000		
Infrastructure		-	*32 248*	*29 714*	*26 880*	*14 369*	*14 369*	*41 431*	*21 013*	*22 168*
Community			10 765	14 329	9 705	3 256	3 256	4 100	7 977	7 001
Heritage assets										
Investment properties				3 736	2 241			11 868	23 936	31 212
Other assets	6		3 725	26 597	16 685	2 795	2 795	18	36	54
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	46 738	74 376	55 511	20 420	20 420	57 417	52 962	60 435
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment				3 427	2 900			5 000	5 200	5 408
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	3 427	2 900	-	-	5 000	5 200	5 408
% of capital exp on renewal of assets		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal and R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Repairs and Maintenance by Expenditure Items										
Employee related costs										
Other materials										
Contracted Services										
Other expenditure										
Total Repairs and Maintenance Expenditure		-	-	-	-	-	-	-	-	-

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

7. Including repairs and maintenance to agricultural, biological and intangible assets

Kwazulu-Natal: Imbabazane(KZN236) - Table A10 Basic Service Delivery Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Kwazulu-Natal: Imbabazane(KZN236) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	9 845	5 228	23 687	4 881	4 516	4 516	11 018	11 526	10 940	9 101
Cash + investments at the yr end less applications - R'000	18(1)b	2	–	39 978	(25 120)	4 858	15 807	15 807	–	17 092	17 122	15 493
Cash year end/monthly employee/supplier payments	18(1)b	3	–	5.0	19.1	2.8	2.9	2.9	2.5	5.9	5.1	3.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	92	147	–	1 841	1 841	14 565	4 100	7 977	7 001
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	208.2%	496.4%	(29.0%)	32.9%	(46.1%)	(46.1%)	73%	64.7%	91.0%	91.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	55.3%	0.0%	100.0%	100.0%	100.0%	154.3%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	(22.7%)	(93.0%)	(0.1%)	0.0%	(100.0%)	0.0%	18.2%	15.7%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Kwazulu-Natal: Imbabazane(KZN236) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Property Tax	18(1)a			0.0%	0.0%	19.7%	0.0%	0.0%	65.7%	44.1%	15.7%	13.3%
% incr Service charges - electricity revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - sanitation revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		–	97	1 578	1 848	1 848	1 848	3 079	2 594	3 000	3 400
Service charges			–	–	–	–	–	–	–	–	–	–
Property rates			–	–	1 504	1 800	1 800	1 800	2 983	2 594	3 000	3 400
Service charges - electricity revenue			–	–	–	–	–	–	–	–	–	–
Service charges - water revenue			–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue			–	–	–	–	–	–	–	–	–	–
Service charges - refuse removal			–	–	–	–	–	–	–	–	–	–
Service charges - other			–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment			–	97	74	48	48	48	96	–	–	–
Capital expenditure excluding capital grant funding			–	11 856	–	1 473	1 839	1 839	5 702	4 100	7 977	7 001
Cash receipts from ratepayers	18(1)a		8 127	23 085	446	3 895	2 221	2 221	7 422	2 594	3 000	3 400
Ratepayer & Other revenue	18(1)a		–	200	1 950	2 121	2 121	2 121	5 437	2 594	3 000	3 400
Change in consumer debtors (current and non-current)			3 904	4 451	(1 012)	(3 198)	(3 198)	(3 198)	(3 438)	1 413	297	304
Operating and Capital Grant Revenue	18(1)a		–	38 516	46 306	47 956	48 056	48 056	66 996	60 103	66 207	72 131
Capital expenditure - total	20(1)(vi)		–	46 738	74 376	17 932	20 420	20 420	13 598	45 531	28 990	29 169
Capital expenditure - renewal	20(1)(vi)		–	–	–	–	–	–	–	–	–	–
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPIX guideline			4.3%	3.9%	4.6%	5.2%	5.2%	5.2%	5.2%	5.1%	4.3%	4.5%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants			–	–	–	–	–	–	–	–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
										–	–	–
DoRA capital												
List capital grants												
										–	–	–
Trend												

Kwazulu-Natal: Imbabazane(KZN236) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Change in consumer debtors (current and non-current)			3 904	4 451	(1 012)	(3 198)	(3 198)	(3 198)	(3 438)	1 413	297	304

Kwazulu-Natal: Imbabazane(KZN236) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	32 248	29 714	14 369	14 369	14 369	41 431	21 013	22 168
Infrastructure - Road Transport		-	17 634	21 530	14 369	14 369	14 369	17 281	21 013	22 168
Roads, Pavements, Bridges and Storm Water			17 634	21 530	14 369	14 369	14 369	17 281	21 013	22 168
Infrastructure - Electricity		-	-	-	-	-	-	6 150	-	-
Electricity Reticulation								6 150		
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	14 614	8 184	-	-	-	18 000	-	-
Waste Mangement										
Transportation	2									
Housing								18 000		
Gas										
Other	3		14 614	8 184						
Community		-	10 765	14 329	2 000	3 256	3 256	4 100	7 977	7 001
Parks and Gardens										
Sportfields										
Community Halls			10 765	14 145						
Libraries										
Recreational Facilities										
Security and Policing										
Buses	7									
Clinics										
Museums and Art Galleries										
Other				184	2 000	3 256	3 256	4 100	7 977	7 001
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	3 736	-	-	-	-	-	-
Investment properties				3 736						
Other Assets		-	3 725	26 597	1 563	2 795	2 795	-	-	-
General Vehicles			*758*	*2 277*						
Specialised Vehicles	10	-	-	-	-	-	-	-	-	-
Plant and Equipment			874	5 210						
Office Equipment			1 901	1 414						
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings				15 882						
Other			191	1 813	1 563	2 795	2 795			
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Capital Expenditure on new assets	1	-	46 738	74 376	17 932	20 420	20 420	45 531	28 990	29 169
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Kwazulu-Natal: Imbabazane(KZN236) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Roads, Pavements, Bridges and Storm Water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Electricity Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Mangement										
Transportation	2									
Housing										
Gas										
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses	7									
Clinics										
Museums and Art Galleries										
Other										
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	-	-	-	-	-	-
General Vehicles										
Specialised Vehicles	10	-	-	-	-	-	-	-	-	-
Plant and Equipment										
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-	-
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Kwazulu-Natal: Imbabazane(KZN236) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Roads, Pavements, Bridges and Storm Water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Electricity Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Mangement										
Transportation	2									
Housing										
Gas										
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses	7									
Clinics										
Museums and Art Galleries										
Other										
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	-	-	-	-	-	-
General Vehicles										
Specialised Vehicles	10	-	-	-	-	-	-	-	-	-
Plant and Equipment										
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	-	-	-
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'